



C A L I F O R N I A D E P A R T M E N T O F

Mental Health

Audits – Bay & Central Region
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Phone: (510) 622-2288; Fax (510) 622-2585

January 23, 2009

Alfredo Aguirre, LCSW Director
San Diego County HHS Behavioral Health Services
P.O. Box 85524
Mail Stop P-531C
San Diego, CA 92186-5524

Dear Mr. Aguirre:

AUDIT REPORT – MENTAL HEALTH SYSTEM, INC

We have examined the Short-Doyle/Medi-Cal Cost Report and Data Collection (CR/DC) report of San Diego County for the fiscal period July 1, 2003 through June 30, 2004. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures, as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Federal Short-Doyle/Medi-Cal Net Program Costs (Schedule 1) represents the actual net program costs allowable under the above-mentioned statutes.

The effect of this revised allowable program costs is as follows:

Net Short-Doyle/Medi-Cal Program Cost As Reported (FFP)	\$ 3,481,338
Net Short-Doyle/Medi-Cal Program Cost As Audited (FFP)	<u>3,488,523</u>
Overstatement of Net Program Cost (FFP)	<u>\$ 32,815</u>

If you disagree with any of the results of this audit, you may request an informal conference. This request must be in writing and be received by the Department of Health Services within sixty (60) calendar days following the date of receipt of the overall County Community Mental Health Services report.

Alfredo Aguirre, LCSW Director
January 23, 2009
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Your notice of disagreement should be directed to John Melton, Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, CA 95814 and should be in conformance with the provisions of Sections 51016 and sequence, Title 22 of the California Code of Regulations.

Sincerely,

for Shirley Castaneda
WALTER J. HILL, JR., MBA, EA
Chief of Audits

Shirley Castaneda
SHIRLEY CASTANEDA, Supervisor
Audits – Northern Region

Enclosures

CERTIFIED MAIL

SAN DIEGO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FISCAL PERIOD ENDED JUNE 30 2004

PROVIDER NAME: MENTAL HEALTH SYSTEMS, INC.
PROVIDER NUMBER: 00138

FINDING 1 – RECLASSIFICATION OF MAA COSTS

Our examination disclosed that Mental Health Systems (MHS), Inc. reported total Medi-Cal Administrative Activities (MAA) cost of \$44,645. However, Mental Health Systems, Inc. could not provide sufficient supporting documentation to support the MAA cost.

On the County's approved MAA plan, the following MAA services were approved by the Department for claiming unit under Mental Health System, Inc. as follows:

- (A) Medi-Cal Outreach – Not Discounted - (Mode 55, SFC 01-03)
- (B) Medi-Cal Outreach – Discounted – (Mode 55, SFC 17-19)
- (C) Medi-Cal Eligibility Intake (Mode 55, SFC 04-06)
- (D) Referral In Crisis Situations For Non-Open Cases (Mode 55, SFC 11-13)

In addition, the following MAA staff classification was noted on the County's approved MAA plan:

<u>Classification</u>	<u>Number of Staff</u>
Registered Nurse	1
Mental Health Counselor	6
Program Coordinator	4
Occupational Counselor	1
Psychologist	1
Secretary	2
Case Manager	1

The County's approved MAA plan also stated that "Actual staff time will be used to document the allowable amount of time spent performing this MAA activity. Staff will record their daily minutes and that data will be collected monthly by the Program Coordinator."

On May 28, 2008, the Department requested working papers to support the reported MAA salary and wages supporting MAA cost of \$44,645 incurred by MHS Inc. The supporting documentation should show the information of salaries and benefits for each MAA staff that allocated cost to the MAA program as reported on the cost report.

On June 18, 2008, the Department also requested monthly time sheets and other documentation to support the reported MAA salary and wages on the cost report. Specifically, time sheets and/or activity logs of MAA employees for the three

SAN DIEGO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FISCAL PERIOD ENDED JUNE 30 2004

PROVIDER NAME: MENTAL HEALTH SYSTEMS, INC.
PROVIDER NUMBER: 00138

Report Units: 54836, 54837, and 34940 were requested. A total of 14 employees MAA time sheets were requested reporting MAA activities.

On June 20, 2008, the Department received time sheets for 15 employees. The time sheets only showed the daily worked number of hours and did not show the information of the MAA activities. Due to insufficient documentation, these time sheets are not acceptable to support the reported MAA salaries and wages

On June 27, 2008, MHS Inc. sent an e-mail with attachment of employee's MAA hours. However, the MAA hours were not supported by time sheet/activity logs to support the claimed MAA time of the sample period for three Reporting Units: 54836, 54837, and 34940. On September 30, 2008, the Department received time sheet/activity logs for three employees and included only a few days of the MAA activities rather than the requested time sheets for the fiscal period of audit.

Thus, due to insufficient documentation the reported MAA cost was reclassified to Outreach services.

AUDIT AUTHORITY

Center for Medicare and Medicaid Services (CMS) Pub. 15-1, Section 2304,
Fiscal Year 2003-04 and Financial Reporting System (CFRS)
California Code of Regulations (CCR), Title 9, Division 1, Section 640 and 642

RECOMMENDATION

We recommend that the provider and the County follow instructions per the DMH Letter No. 04-10 Cost Report Policy dated October 19, 2004. Under Section I J, when reporting the MAA program costs. This section states, in part:

"Costs for MAA activities must be actual cost and therefore must be directly allocated."

In addition, under the cost report instruction, MAA costs reported in the cost report must be based on actual staff time captured at the service function level. The County must ensure that all records utilized in the preparation of the Short-Doyle Medi-Cal cost report must be properly kept and readily available for review. Supporting documentation must be properly labeled and have an audit trail. Accounting records and supporting documents must be retained for four years after the closing of the fiscal year or until such time as the audit has been settled for the fiscal year.

SAN DIEGO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FISCAL PERIOD ENDED JUNE 30 2004

PROVIDER NAME: MENTAL HEALTH SYSTEMS, INC.
PROVIDER NUMBER: 00138

We recommend that the provider and the County review and comply with the above-cited audit authorities, and report actual cost information to agree with its records.

AUDITEE'S RESPONSE

MHS concurs that all actual costs, including those associated with the provisions of Medi-Cal Administrative Activities (MAA), are reported in the cost report based on the actual staff time captured at the service function level. The costs reported in the MHS Fiscal Year 2003-2004 cost report were reported in this fashion.

MHS has a procedure in place to ensure that all Accounting records and supporting documentation are retained for four years after the close of each fiscal year and are properly filed and maintained. The documentation in question related to the submission of forms have not previously been required in an audit. The units of service information are captured electronically in the County's management information system, InSyst. Once the information has been captured in the system and the validity of the data verified, the source documents were not retained as the electronic data was available.

MHS will instruct program and accounting staff to begin retention of those documents in result of this audit finding. Accounting staff will retain the documentation with the cost reports and account for actual MAA costs. However, MHS continues to assert that the electronic data should be sufficient to substantiate the claims and those costs reported in the cost report. The Audit Authority cited does not require the retention of both an electronic and manual system for documenting units of service. Therefore MHS disagrees with the audit findings.

SAN DIEGO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2004

LEGAL ENTITY NAME: MENTAL HEALTH SYSTEMS, INC
LEGAL ENTITY NUMBER: 00138

		Audit		
		As Settled	Adjustments	As Audited
NET REIMBURSABLE MEDI-CAL PROGRAM COST				
SD/MC - FFP	(Sch. 2)	\$ 3,454,025	\$ (32,473)	\$ 3,421,552
HEALTHY FAMILIES FFP	(Sch. 2)	27,313	(342)	26,971
TOTAL FFP		\$ 3,481,338	\$ (32,815)	\$ 3,448,523

**SAN DIEGO COUNTY COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2004**

LEGAL ENTITY NAME: MENTAL HEALTH SYSTEMS, INC
LEGAL ENTITY NUMBER: 00138

		Audit		
		As Settled	Adjustments	As Audited
<u>Total Medi-Cal Gross Reimbursement</u>				
1. Inpatient SD/MC	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC	(MH 1968, Ln 11, 11A)	6,365,932	(10,965)	6,354,967
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	62,809	(11,311)	51,498
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Family Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Family Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	42,021	(527)	41,494
9. Total		<u>\$ 6,470,762</u>	<u>\$ (22,803)</u>	<u>\$ 6,447,959</u>
<u>Less: Patient & Other Pavor Revenues</u>				
10. Inpatient SD/MC	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC	(MH 1968, Ln 28, 28A)	0	1,643	1,643
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Family Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Family Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 0</u>	<u>\$ 1,643</u>	<u>\$ 1,643</u>
<u>Medi-Cal Net Reimbursement for Direct Services</u>				
19. Inpatient SD/MC (Incl Children Enhan)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhan)	(Ln 2,4 - Ln 11,13)	6,428,741	(23,919)	6,404,822
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Family-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Family-O/P	(Ln 8 - Ln 17)	42,021	(527)	41,494
25. Total		<u>\$ 6,470,762</u>	<u>\$ (24,446)</u>	<u>\$ 6,446,316</u>
<u>Medi-Cal MAA Reimbursement</u>				
26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 10,797	\$ (10,797)	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	26,518	(26,518)	0
28. Total		<u>\$ 37,315</u>	<u>\$ (37,315)</u>	<u>\$ 0</u>
<u>Amount Negotiated Rates Exceed Cost</u>				
29. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
30. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	0	0	0
31. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
32. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
33. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
34. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Net Reimbursable Cost - FFP</u>				
36. Direct Services	(MH1979, Ln 16, 16A)	\$ 3,394,542	\$ (6,463)	\$ 3,388,079
37. Enhanced SD/MC (Children)	(MH1979, Ln 17, 17A)	40,825	(7,351)	33,474
38. Enhanced SD/MC (Refugees)	(MH1979, Ln 18)	0	0	0
39. MAA	MH 1979, Ln 11, 12)	18,658	(18,658)	0
40. Negotiated Rate-Payback-SD/MC & Enh	(MH1979, Ln 20)	0	0	0
41. Healthy Families Reimbursement	(MH1979, Ln 27)	27,313	(342)	26,971
42. Total - FFP		<u>\$ 3,481,338</u>	<u>\$ (32,815)</u>	<u>\$ 3,448,523</u>
Contract Maximum		<u>\$ 3,481,338</u>	<u>\$ 0</u>	<u>\$ 3,481,338</u>
Lower of Net Reimbursable Cost or Contract Maximum		<u>\$ 3,481,338</u>	<u>\$ (32,815)</u>	<u>\$ 3,448,523</u>
				(To Sch. I)

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
MENTAL HEALTH SYSTEMS, INC				00138	45	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Settled	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
1	MH 1964	6	A	OUTREACH SERVICES (MODE 45)	\$ 1,193,865	\$ 44,645	\$ 1,238,510
2	MH 1964	7	A	MEDI-CAL ADMINISTRATIVE ACTIVITIES (MODE 55)	\$ 44,645	\$ (44,645)	\$ 0
				To reclassify MAA cost to outreach services due to lack of supporting information.			
				CMS PUB. 15-1 SEC. 2304			
Info.	MH 1964	4	A	DAY SERVICES (MODE 10)	\$ 2,295,796	\$ 0	\$ 2,295,796
Info.	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15)	8,739,588	0	8,739,588
3	MH 1964	6	A	OUTREACH SERVICES (MODE 45)	1,193,865	44,645	1,238,510
4	MH 1964	7	A	MEDI-CAL ADMINISTRATIVE ACTIVITIES (MODE 55)	44,645	(44,645)	0
Info.	TOTAL	9	A	TOTAL	\$ <u>12,273,894</u>	\$ <u>0</u>	\$ <u>12,273,894</u>
				To distribute audited Direct Services cost to Day Services, Outpatient Services, Outreach Services, MAA, and Support Services to reflect adjustment number 1 and 2.			
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS</u>			
Info.	MH 1966A	2	B	TOTAL UNITS - MODE 10-85	13,105	0	13,105
Info.	MH 1966A	2	C	TOTAL UNITS - MODE 10-96	5,901	0	5,901
5	MH 1966A	2	B	TOTAL UNITS - MODE 15-01	775,502	32,085	807,587
6	MH 1966A	2	C	TOTAL UNITS - MODE 15-10	2,215,363	3,432	2,218,795
7	MH 1966A	2	D	TOTAL UNITS - MODE 15-60	366,951	50	367,001
8	MH 1966A	2	E	TOTAL UNITS - MODE 15-75	27,899	30	27,929
Info.				TOTAL	<u>3,404,721</u>	<u>35,597</u>	<u>3,440,318</u>
				To adjust total units to agree with Provider's records.			
				CMS PUB. 15-1 SEC. 2304			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
MENTAL HEALTH SYSTEMS, INC				00138	45	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Settled	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS</u>			
9	MH 1966A	2	B	TOTAL UNITS - MODE 55-01	5,771	(5,771)	0
10	MH 1966A	2	C	TOTAL UNITS - MODE 55-04	415	(415)	0
11	MH 1966A	2	D	TOTAL UNITS - MODE 55-09	2,574	(2,574)	0
12	MH 1966A	2	E	TOTAL UNITS - MODE 55-11	710	(710)	0
13	MH 1966A	2	F	TOTAL UNITS - MODE 55-17	15,247	(15,247)	0
14	MH 1966A	2	G	TOTAL UNITS - MODE 55-31	11,505	(11,505)	0
15	MH 1966A	2	B	TOTAL UNITS - MODE CR 45-10	691,663	36,222	727,885
Info.				TOTAL	<u>727,885</u>	<u>0</u>	<u>727,885</u>
				To reclassify MAA total units to Outreach total units due to lack of supporting documentation.			
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u>			
16	MH 1966A	8		TOTAL MEDI-CAL UNITS 54.35%	774,506	13,350	787,856 *
17	MH 1966A	8A		TOTAL MEDI-CAL UNITS 52.95%	<u>2,081,853</u>	<u>35,433</u>	<u>2,117,286 *</u>
Info.				TOTAL	<u>2,856,359</u>	<u>48,783</u>	<u>2,905,142 *</u>
				To adjust the above mentioned settled units of service/time for the Contract Provider Operated facilities to agree with the State DMH Approved Claims Report dated April 9, 2008 (Excluding disallowed claims <2,376>). The auditor submitted work paper to County and Contract Provider which shows the detail of the above adjustments.			
Info.	MH 1966A	8		TOTAL MEDI-CAL UNITS 54.35% **	787,856	0	787,856 *
18	MH 1966A	8A		TOTAL MEDI-CAL UNITS 52.95% **	<u>2,117,286</u>	<u>(201)</u>	<u>2,117,085 *</u>
Info.				TOTAL **	<u>2,905,142</u>	<u>(201)</u>	<u>2,904,941 *</u>
				To adjust the State DMH Approved Claims report dated April 9, 2008 to include additional EPSDT disallowed claims to agree with County's records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number		No. of Adj.		Fiscal Period Ended	
MENTAL HEALTH SYSTEMS, INC				00138		45		June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS		As Settled	Increase (Decrease)	As Adjusted	
Adj. No.	Form/ Sch.	Line	Col.						
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u>					
Info. 19 Info.	MH 1966A	8		TOTAL MEDI-CAL UNITS 54.35%	**	787,856	0	787,856 *	
	MH 1966A	8A		TOTAL MEDI-CAL UNITS 52.95%	**	2,117,085	(259)	2,116,826 *	
				TOTAL	**	2,904,941	(259)	2,904,682 *	
				To adjust the State DMH Approved Claims Report dated April 9, 2008 to incorporate the result of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.					
20 21 Info.	MH 1966A	8		TOTAL MEDI-CAL UNITS 54.35%	**	787,856	(7,852)	780,004 *	
	MH 1966A	8A		TOTAL MEDI-CAL UNITS 52.95%	**	2,116,826	(30,115)	2,086,711 *	
				TOTAL	**	2,904,682	(37,967)	2,866,715 *	
				To adjust the SD/MC units of service/time to agree with the County's records and supporting documents. The auditor submitted work paper to the County and contract provider which shows the details of the above adjustments.					
Info. 22 Info.	MH 1966A	8		TOTAL MEDI-CAL UNITS 54.35%	**	780,004	0	780,004 *	
	MH 1966A	8A		TOTAL MEDI-CAL UNITS 52.95%	**	2,086,711	(1,449)	2,085,262 *	
				TOTAL	**	2,866,715	(1,449)	2,865,266 *	
				To adjust the County's records SD/MC units of service/time to include EPSDT disallowed claims to agree with State DMH Approved Claims.					
Info. 23 Info.	MH 1966A	8		TOTAL MEDI-CAL UNITS 54.35%	**	780,004	0	780,004 *	
	MH 1966A	8A		TOTAL MEDI-CAL UNITS 52.95%	**	2,085,262	(259)	2,085,003 *	
				TOTAL	**	2,865,266	(259)	2,865,007 *	
				To adjust the County's records to incorporate the results of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.					
				* Balance carried forward to subsequent adjustment.					
				** Balance brought forward from prior adjustment.					

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
MENTAL HEALTH SYSTEMS, INC				00138	45	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Settled	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				ADJUSTMENTS TO REPORTED SD/MC UNITS			
Info. Info. Info.	MH 1966A	8		TOTAL MEDI-CAL UNITS 54.35%	** 780,004	0	780,004 *
	MH 1966A	8A		TOTAL MEDI-CAL UNITS 52.95%	** 2,085,003	0	2,085,003 *
				TOTAL	** 2,865,007	0	2,865,007 *
				To adjust the SD/MC units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by Service Function Code. The auditor submitted work papers to the County and Contract Provider which shows details of the above adjustments.			
24 25 Info.	MH 1966A	8		TOTAL MEDI-CAL UNITS 54.35%	** 780,004	(13)	779,991
	MH 1966A	8A		TOTAL MEDI-CAL UNITS 52.95%	** 2,085,003	(456)	2,084,547
				TOTAL	** 2,865,007	(469)	2,864,538
				To identify Medi/Medi Crossover SD/MC units of service/time for settlement purpose.			
26	MH 1966A	10	TOTAL	TOTAL ENHANCE UNITS 07/01/03-09/30/03	2,746	(454)	2,292 *
27	MH 1966A	10A	TOTAL	TOTAL ENHANCE UNITS 10/01/03-06/30/04	30,559	1,962	32,521 *
				To adjust Enhance units to agree with the State Department of Mental Health Summary of Approved claims.			
28	MH 1966A	10	TOTAL	TOTAL ENHANCE UNITS 07/01/03-09/30/03	** 2,292	454	2,746 *
29	MH 1966A	10A	TOTAL	TOTAL ENHANCE UNITS 10/01/03-06/30/04	** 32,521	(4,366)	28,155 *
				To adjust Enhance units to agree with Provider's records.			
30	MH 1966A	10	TOTAL	TOTAL ENHANCE UNITS 07/01/03-09/30/03	** 2,746	(454)	2,292
31	MH 1966A	10A	TOTAL	TOTAL ENHANCE UNITS 10/01/03-06/30/04	** 28,155	(3,747)	24,408
				To adjust the Enhance units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by Service Function Code.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
MENTAL HEALTH SYSTEMS, INC				00138	45	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Settled	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u>			
Info. 32	MH 1966A	10	TOTAL	TOTAL HEALTHY FAMILIES UNITS 07/01/03-09/30/03	7,122	0	7,122 *
	MH 1966A	10A	TOTAL	TOTAL HEALTHY FAMILIES UNITS 10/01/03-06/30/04	14,809	(165)	14,644 *
				To adjust Healthy Families units to agree with the State Department of Mental Health Summary of Approved claims.			
Info. 33	MH 1966A	10	TOTAL	TOTAL HEALTHY FAMILIES UNITS 07/01/03-09/30/03 **	7,122	0	7,122 *
	MH 1966A	10A	TOTAL	TOTAL HEALTHY FAMILIES UNITS 10/01/03-06/30/04 **	14,644	1,125	15,769 *
				To adjust Healthy Families units to agree with County's records.			
Info. 34	MH 1966A	10	TOTAL	TOTAL HEALTHY FAMILIES UNITS 07/01/03-09/30/03 **	7,122	0	7,122 *
	MH 1966A	10A	TOTAL	TOTAL HEALTHY FAMILIES UNITS 10/01/03-06/30/04 **	15,769	(1,125)	14,644 *
				To adjust the Healthy Families units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC.			
				<u>ADJUSTMENT TO PATIENT AND OTHER PAYOR REVENUES</u>			
35	MH 1968	28A	TOTAL	PATIENT AND OTHER PAYOR REVENUES	\$ 0	\$ 1,643	\$ 1,643
				To include patient and other payor revenues to agree with County records.			
				CMS Pub. 15-1, Section 2304			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
MENTAL HEALTH SYSTEMS, INC				00138	45	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Settled	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				ADJUSTMENTS TO REPORTED SHORT-DOYLE /MEDI-CAL SETTLEMENT			
36	MH 1979	11	A	MEDI-CAL ADMIN. ACTIVITIES SVC FUNCTIONS 01-09	\$ 10,797	(10,797)	\$ 0
37	MH 1979	12	A	MEDI-CAL ADMIN. ACTIVITIES SVC FUNCTIONS 11-19, 31-39	26,518	(26,518)	0
38	MH 1979	16	C	SD/MC NET REIMBURSEMENT FOR DIRECT SERV 07/01/03 - 09/30/03	1,698,614	15,229	1,713,843
39	MH 1979	16A	C	SD/MC NET REIMBURSEMENT FOR DIRECT SERV 10/01/03 - 06/30/04	4,667,318	(27,837)	4,639,481
40	MH 1979	17	C	ENHANCED SD/MC NET REIMB. (CHILDREN) 07/01/03 - 09/30/03	9,593	(790)	8,803
41	MH 1979	17A	C	ENHANCED SD/MC NET REIMB. (CHILDREN) 10/01/03 - 06/30/04	53,216	(10,521)	42,695
42	MH 1979	24	C	HEALTHY FAMILIES NET REIMBURSEMENT 07/01/03 - 09/30/03	12,995	(56)	12,939
43	MH 1979	24A	C	HEALTHY FAMILIES NET REIMBURSEMENT 10/01/03 - 06/30/04	29,026	(471)	28,555
					<u>\$ 6,508,077</u>	<u>(61,761)</u>	<u>\$ 6,446,316</u>
				To adjust Total Gross Cost Reimbursement to reflect the result of the adjustments made to costs and units of service/time.			
44	MH1979	23	J	TOTAL SD/MC REIMBURSEMENT - FFP	\$ 3,454,025	\$ (32,473)	\$ 3,421,552
				To adjust Total SD/MC Reimbursement to reflect the results of the adjustments made to costs and units of service/time.			
45	MH1979	27	J	TOTAL SD/MC REIMBURSEMENT - HEALTHY FAMILIES FFP	\$ 27,313	\$ (342)	\$ 26,971
				To adjust Total Healthy Families Reimbursement to reflect the results of the adjustments made to costs and units of service/time.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS
MH 1960 (08/04)

FISCAL YEAR 2003 - 2004

County: SAN DIEGO COUNTY
County Code: 37

Legal Entity: MENTAL HEALTH SYSTEMS, INC		A	B	C
Legal Entity Number: 00138		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	7,654,414	4,619,480	12,273,894
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)			
4	Other Adjustments from MH 1962			
5	Total Costs Before Medi-Cal Adjustments	7,654,414	4,619,480	12,273,894
6	Medi-Cal Adjustments from MH 1961			
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			12,273,894
	Administrative Costs (County Only)			
9	SD/MC Administration			
10	Healthy Families Administration			
11	Non-SD/MC Administration			
12	Total Administrative Costs			
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			
14	Other SD/MC Utilization Review			
15	Non-SD/MC Utilization Review			
16	Total Utilization Review Costs			
	Research and Evaluation (County Only)			
17				
18	Mode Costs (Direct Service and MAA)			12,273,894
19	Total Costs - Lines 9 through 18			12,273,894

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
ALLOCATION OF COSTS TO MODES OF SERVICE
MH 1964 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: SAN DIEGO COUNTY
County Code: 37

Legal Entity: MENTAL HEALTH SYSTEMS, INC		A
Legal Entity Number: 00138		Total
		Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	12,273,894
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	2,295,796
5	Outpatient Services (Mode 15 Program 1 + Program 2)	8,739,588
6	Outreach Services (Mode 45)	1,238,510
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	
9	Total - Lines 2 through 8	12,273,894

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: SAN DIEGO COUNTY

County Code: 37

County Code: 37			CR		CR							
Legal Entity: MENTAL HEALTH SYSTEMS, INC			A	B	C	D	E	F	G			
Legal Entity Number: 00138				Service	Service	Service	Service	Service	Service			
Mode: 10 - Day Services			Mode Total	Function	Function	Function	Function	Function	Function			
				85	96							
1	Allocation Percentage		100.00%	79.20%	20.80%							
2	Total Units			13,105	5,901							
3	Gross Cost		2,295,796	1,818,334	477,462							
4	Cost per Unit			138.75	80.91							
5	SMA per Unit			183.46	118.94							
6	Published Charge per Unit			149.06	191.90							
7	Negotiated Rate / Cost per Unit											
8	Medi-Cal Units		07/01/03 - 09/30/03	1,600	1,443							
8A			10/01/03 - 06/30/04	4,872	3,586							
9	Medicare/Medi-Cal Crossover Units		07/01/03 - 09/30/03	13								
9A			10/01/03 - 06/30/04	21								
10	Enhanced SD/MC (Children) Units		07/01/03 - 09/30/03	37								
10A			10/01/03 - 06/30/04	19								
10B	Enhanced SD/MC (Refugees) Units		07/01/03 - 06/30/04									
11	Healthy Families (SED) Units		07/01/03 - 09/30/03	7								
11A			10/01/03 - 06/30/04	29								
12	Non-Medi-Cal Units			6,507	872							
13	Medi-Cal Costs		07/01/03 - 09/30/03	338,758	222,002	116,756						
13A			10/01/03 - 06/30/04	966,146	675,996	290,151						
14	Medi-Cal SMA Upper Limits		07/01/03 - 09/30/03	465,166	293,536	171,630						
14A			10/01/03 - 06/30/04	1,320,336	893,817	426,519						
15	Medi-Cal Published Charges		07/01/03 - 09/30/03	515,408	238,496	276,912						
15A			10/01/03 - 06/30/04	1,414,374	726,220	688,153						
16	Medi-Cal Negotiated Rates		07/01/03 - 09/30/03									
16A			10/01/03 - 06/30/04									
17	Medicare/Medi-Cal Crossover Costs		07/01/03 - 09/30/03	1,804	1,804							
17A			10/01/03 - 06/30/04	2,914	2,914							
18	Medicare/Medi-Cal Crossover SMA Upper Limits		07/01/03 - 09/30/03	2,385	2,385							
18A			10/01/03 - 06/30/04	3,853	3,853							
19	Medicare/Medi-Cal Crossover Published Charges		07/01/03 - 09/30/03	1,938	1,938							
19A			10/01/03 - 06/30/04	3,130	3,130							
20	Medicare/Medi-Cal Crossover Negotiated Rates		07/01/03 - 09/30/03									
20A			10/01/03 - 06/30/04									
21	Enhanced SD/MC Costs		07/01/03 - 09/30/03	5,134	5,134							
21A			10/01/03 - 06/30/04	2,636	2,636							
22	Enhanced SD/MC SMA Upper Limits		07/01/03 - 09/30/03	6,788	6,788							
22A			10/01/03 - 06/30/04	3,486	3,486							
23	Enhanced SD/MC Published Charges		07/01/03 - 09/30/03	5,515	5,515							
23A			10/01/03 - 06/30/04	2,832	2,832							
24	Enhanced SD/MC Negotiated Rates		07/01/03 - 09/30/03									
24A			10/01/03 - 06/30/04									
25	Enhanced SD/MC (Refugees) Costs		07/01/03 - 06/30/04									
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/03 - 06/30/04									
27	Enhanced SD/MC (Refugees) Published Charges		07/01/03 - 06/30/04									
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/03 - 06/30/04									
29	Healthy Families Costs		07/01/03 - 09/30/03	971	971							
29A			10/01/03 - 06/30/04	4,024	4,024							
30	Healthy Families SMA Upper Limits		07/01/03 - 09/30/03	1,284	1,284							
30A			10/01/03 - 06/30/04	5,320	5,320							
31	Healthy Families Published Charges		07/01/03 - 09/30/03	1,043	1,043							
31A			10/01/03 - 06/30/04	4,323	4,323							
32	Healthy Families Negotiated Rates		07/01/03 - 09/30/03									
32A			10/01/03 - 06/30/04									
33	Non-Medi-Cal Costs			973,409	902,854	70,555						

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE
MH 1966 (08/04)County: SAN DIEGO COUNTY
County Code: 37

Legal Entity: MENTAL HEALTH SYSTEMS, INC	
Legal Entity Number: 00138	
Mode: 15 - Outpatient (Program 1)	
1	Allocation Percentage
2	Total Units
3	Gross Cost
4	Cost per Unit
5	SMA per Unit
6	Published Charge per Unit
7	Negotiated Rate / Cost per Unit
8	Medi-Cal Units
8A	10/01/03
9	Medicare/Medi-Cal Crossover Units
9A	10/01/03
10	Enhanced SD/MC (Children) Units
10A	10/01/03
10B	Enhanced SD/MC (Refugees) Units
11	Healthy Families (SED) Units
11A	10/01/03
12	Non-Medi-Cal Units
13	Medi-Cal Costs
13A	10/01/03
14	Medi-Cal SMA Upper Limits
14A	10/01/03
15	Medi-Cal Published Charges
15A	10/01/03
16	Medi-Cal Negotiated Rates
16A	10/01/03
17	Medicare/Medi-Cal Crossover Costs
17A	10/01/03
18	Medicare/Medi-Cal Crossover SMA Upper Limits
18A	10/01/03
19	Medicare/Medi-Cal Crossover Published Charges
19A	10/01/03
20	Medicare/Medi-Cal Crossover Negotiated Rates
20A	10/01/03
21	Enhanced SD/MC Costs
21A	10/01/03
22	Enhanced SD/MC SMA Upper Limits
22A	10/01/03
23	Enhanced SD/MC Published Charges
23A	10/01/03
24	Enhanced SD/MC Negotiated Rates
24A	10/01/03
25	Enhanced SD/MC (Refugees) Costs
26	Enhanced SD/MC (Refugees) SMA Upper Limits
27	Enhanced SD/MC (Refugees) Published Charges
28	Enhanced SD/MC (Refugees) Negotiated Rates
29	Healthy Families Costs
29A	10/01/03
30	Healthy Families SMA Upper Limits
30A	10/01/03
31	Healthy Families Published Charges
31A	10/01/03
32	Healthy Families Negotiated Rates
32A	10/01/03
33	Non-Medi-Cal Costs

Audited Cost Report MHS FOR ISSUE XLS

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)County: SAN DIEGO COUNTY
County Code: 37

Legal Entity: MENTAL HEALTH SYSTEMS, INC		A	B	C	D	E	F	G
Legal Entity Number: 00138		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)			01	10	60	75	01	10
1	Allocation Percentage	100.00%	14.14%	42.04%	13.16%	0.96%	6.85%	21.08%
2	Total Units		807,587	2,218,795	367,001	27,929	125,375	385,793
3	Gross Cost	8,739,588	1,235,373	3,673,820	1,149,774	83,686	598,805	1,842,585
4	Cost per Unit		1.53	1.66	3.13	3.00	4.78	4.78
5	SMA per Unit		1.83	2.36	4.37	3.52	1.83	2.36
6	Published Charge per Unit		1.65	2.12	3.56	2.84	1.65	2.12
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/03 - 09/30/03	178,406	523,515	66,981	8,046		
8A	10/01/03 - 06/30/04		513,755	1,359,306	186,363	16,665		
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03						
9A	10/01/03 - 06/30/04			60	375			
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03		510	1,745			
10A	10/01/03 - 06/30/04		4,330	19,909	150			
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04						
11	Healthy Families (SED) Units	07/01/03 - 09/30/03		630	6,305	180		
11A	10/01/03 - 06/30/04			2,635	11,530	450		
12	Non-Medi-Cal Units		107,321	296,425	112,502	3,218	125,375	385,793
13	Medi-Cal Costs	07/01/03 - 09/30/03	1,373,684	272,909	866,822	209,844	24,109	
13A	10/01/03 - 06/30/04		3,670,387	785,896	2,250,702	583,855	49,935	
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	1,883,007	326,483	1,235,495	292,707	28,322	
14A	10/01/03 - 06/30/04		5,021,201	940,172	3,207,962	814,406	58,661	
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	1,665,525	294,370	1,109,852	238,452	22,851	
15A	10/01/03 - 06/30/04		4,440,205	847,696	2,881,729	663,452	47,329	
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03						
16A	10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03						
17A	10/01/03 - 06/30/04		1,274		99	1,175		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03						
18A	10/01/03 - 06/30/04		1,780		142	1,639		
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03						
19A	10/01/03 - 06/30/04		1,462		127	1,335		
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03						
20A	10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	3,669	780	2,889			
21A	10/01/03 - 06/30/04		40,058	6,624	32,965	470		
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	5,052	933	4,118			
22A	10/01/03 - 06/30/04		55,565	7,924	46,985	656		
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03	4,541	842	3,699			
23A	10/01/03 - 06/30/04		49,886	7,145	42,207	534		
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03						
24A	10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04						
29	Healthy Families Costs	07/01/03 - 09/30/03	11,967	964	10,440	564		
29A	10/01/03 - 06/30/04		24,532	4,031	19,091	1,410		
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	16,819	1,153	14,880	787		
30A	10/01/03 - 06/30/04		33,999	4,822	27,211	1,967		
31	Healthy Families Published Charges	07/01/03 - 09/30/03	15,047	1,040	13,367	641		
31A	10/01/03 - 06/30/04		30,393	4,348	24,444	1,602		
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03						
32A	10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		3,614,016	164,170	490,812	352,456	9,642	598,805

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DEPARTMENT OF MENTAL HEALTH
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FISCAL YEAR 2003 - 2004

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: SAN DIEGO COUNTY
County Code: 37

CR CAW

Legal Entity: MENTAL HEALTH SYSTEMS, INC		A	B	C	D	E	F	G
Legal Entity Number: 00138		Mode Total	Service	Service	Service	Service	Service	Service
Mode: 45 - Outreach			Function	Function	Function	Function	Function	Function
			10	10				
1	Allocation Percentage	100.00%	66.83%	33.17%				
2	Total Units		727,885	162,875				
3	Gross Cost	1,238,510	827,679	410,831				
4	Cost per Unit		1.14	2.52				
5	Non-Medi-Cal Units		727,885	162,875				
6	Non-Medi-Cal Costs	1,238,510	827,679	410,831				

DETERMINATION OF SD/MC DIRECT SERVICE AND MAA REIMBURSEMENT
MH 1968 (08/04)

FISCAL YEAR 2003 - 2004

County: SAN DIEGO COUNTY County Code: 37 Legal Entity: MENTAL HEALTH SYSTEMS, INC Legal Entity Number: 00138			REIMBURSEMENT TYPE				PC	Costs			Costs		
			A	B	C	D	E	F	G	H	I	J	K
			Mode 55			Total MAA	Total Inpatient Mode 05- Hospital	Mode 05-All Other	Mode 10	Mode 15 Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Program (2)	Total Outpatient (Col. I + Col. J)
			S. F.'s 01-09	S. F.'s 11-19, 31-39	S. F.'s 21-29								
1	Medi-Cal Costs	07/01/03 - 09/30/03							338,758	1,373,684	1,712,442		1,712,442
1A		10/01/03 - 06/30/04							966,146	3,670,387	4,636,533		4,636,533
2	Medi-Cal SMA	07/01/03 - 09/30/03							465,166	1,883,007	2,348,174		2,348,174
2A		10/01/03 - 06/30/04							1,320,336	5,021,201	6,341,537		6,341,537
3	Medi-Cal P. C.	07/01/03 - 09/30/03							515,408	1,665,525	2,180,932		2,180,932
3A		10/01/03 - 06/30/04							1,414,374	4,440,205	5,854,579		5,854,579
4	Medi-Cal N. R.	07/01/03 - 09/30/03											
4A		10/01/03 - 06/30/04											
5	Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03							338,758	1,373,684	1,712,442		1,712,442
5A		10/01/03 - 06/30/04							966,146	3,670,387	4,636,533		4,636,533
6	Medicare/Medi-Cal Crossover Cost	07/01/03 - 09/30/03							1,804		1,804		1,804
6A		10/01/03 - 06/30/04							2,914	1,274	4,188		4,188
7	Medicare/Medi-Cal Crossover SMA	07/01/03 - 09/30/03							2,385		2,385		2,385
7A		10/01/03 - 06/30/04							3,853	1,780	5,633		5,633
8	Medicare/Medi-Cal Crossover P. C.	07/01/03 - 09/30/03							1,938		1,938		1,938
8A		10/01/03 - 06/30/04							3,130	1,462	4,592		4,592
9	Medicare/Medi-Cal Crossover N. R.	07/01/03 - 09/30/03											
9A		10/01/03 - 06/30/04											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/03 - 09/30/03							1,804		1,804		1,804
10A		10/01/03 - 06/30/04							2,914	1,274	4,188		4,188
11	Total SD/MC + Crossover Gross Reim.	07/01/03 - 09/30/03							340,562	1,373,684	1,714,246		1,714,246
11A		10/01/03 - 06/30/04							969,060	3,671,661	4,640,721		4,640,721
12	Enhanced SD/MC (Children) Cost	07/01/03 - 09/30/03							5,134	3,689	8,803		8,803
12A		10/01/03 - 06/30/04							2,636	40,058	42,695		42,695
13	Enhanced SD/MC (Children) SMA	07/01/03 - 09/30/03							6,788	5,052	11,840		11,840
13A		10/01/03 - 06/30/04							3,486	55,565	59,050		59,050
14	Enhanced SD/MC (Children) P. C.	07/01/03 - 09/30/03							5,515	4,541	10,056		10,056
14A		10/01/03 - 06/30/04							2,832	49,886	52,718		52,718
15	Enhanced SD/MC (Children) N. R.	07/01/03 - 09/30/03											
15A		10/01/03 - 06/30/04											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/03 - 09/30/03							5,134	3,689	8,803		8,803
16A		10/01/03 - 06/30/04							2,636	40,058	42,695		42,695
17	Enhanced SD/MC (Refugees) Cost	07/01/03 - 06/30/04											
18	Enhanced SD/MC (Refugees) SMA	07/01/03 - 06/30/04											
19	Enhanced SD/MC (Refugees) P. C.	07/01/03 - 06/30/04											
20	Enhanced SD/MC (Refugees) N. R.	07/01/03 - 06/30/04											
21	Total Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03							345,696	1,377,354	1,723,049		1,723,049
21A	(Excludes Refugees)	10/01/03 - 06/30/04							971,696	3,711,719	4,683,416		4,683,416
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/03 - 06/30/04											
23	Healthy Families Cost	07/01/03 - 09/30/03							971	11,967	12,939		12,939
23A		10/01/03 - 06/30/04							4,024	24,532	28,555		28,555
24	Healthy Families SMA	07/01/03 - 09/30/03							1,284	16,819	18,104		18,104
24A		10/01/03 - 06/30/04							5,320	33,999	39,320		39,320
25	Healthy Families P. C.	07/01/03 - 09/30/03							1,043	15,047	16,090		16,090
25A		10/01/03 - 06/30/04							4,323	30,393	34,716		34,716
26	Healthy Families N. R.	07/01/03 - 09/30/03											
26A		10/01/03 - 06/30/04											
27	Healthy Families Gross Reim.	07/01/03 - 09/30/03							971	11,967	12,939		12,939
27A		10/01/03 - 06/30/04							4,024	24,532	28,555		28,555
	Less: Patient and Other Payor Revenue												
28	SD/MC + Crossover Revenue	07/01/03 - 09/30/03							403		403		403
28A		10/01/03 - 06/30/04							941	299	1,240		1,240
29	Enhanced SD/MC (Children) Revenue												
30	Enhanced SD/MC (Refugees) Revenue												
31	Healthy Families Revenue												
32	Total Expenditures from MAA (Mode 55)												
33	Medi-Cal Eligibility Factor (Average)												
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/03 - 09/30/03							345,293	1,377,354	1,722,646		1,722,646
35A		10/01/03 - 06/30/04							970,755	3,711,420	4,682,176		4,682,176
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/03 - 09/30/03							971	11,967	12,939		12,939
37A		10/01/03 - 06/30/04							4,024	24,532	28,555		28,555
	Amount Negotiated Rates Exceed Costs												
38	SD/MC (Includes Children)	07/01/03 - 09/30/03											
38A		10/01/03 - 06/30/04											
39	Enhanced SD/MC (Refugees)												
40	Healthy Families	07/01/03 - 09/30/03											
40A		10/01/03 - 06/30/04											

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

DEPARTMENT OF MENTAL HEALTH

SD/MC PRELIMINARY DESK SETTLEMENT
MH 1979 (08/04)

FISCAL YEAR 2003 - 2004

County: SAN DIEGO COUNTY
County Code: 37

Legal Entity: MENTAL HEALTH SYSTEMS, INC		A	B	C	D	E	F	G	H	I	J
Legal Entity Number: 00138		Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	54.35% FFP	52.95% FFP	Variable % FFP	75.00% FFP	Total FFP
SD/MC Administrative Reimbursement (County Only)											
1	County SD/MC Direct Service Gross Reimbursement										
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement										
3	Total Medi-Cal Direct Service Gross Reimbursement										
4	Medi-Cal Administrative Reimbursement Limit										
5	Medi-Cal Administration										
6	Medi-Cal Administrative Reimbursement										
Healthy Families Administrative Reimbursement (County Only)											
7	County Healthy Families Direct Service Gross Reimbursement										
7A	Contract Providers Healthy Families Direct Service Gross Reim.										
7B	Total Healthy Families Direct Service Gross Reimbursement										
8	Healthy Families Administrative Reimbursement Limit										
9	Healthy Families Administration										
10	Healthy Families Administrative Reimbursement										
SD/MC Net Reimbursement for MAA											
11	Medi-Cal Admin. Activities Svc Functions 01 - 09										
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39										
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)										
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)										
15	Other SD/MC Utilization Review (County Only)										
16	SD/MC Net Reimbursement for Direct Services			1,713,843	1,713,843		931,474				931,474
16A				4,639,481	4,639,481			2,456,605			2,456,605
17	Enhanced SD/MC Net Reimb. (Children)			8,803	8,803				5,722		5,722
17A				42,695	42,695				27,752		27,752
18	Enhanced SD/MC Net Reimb. (Refugees)										
19	Total SD/MC Reimbursement Before Excess FFP										3,421,552
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC										
21	Total SD/MC Reimbursement (FFP)										3,421,552
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										3,421,552
24	Healthy Families Net Reimbursement			12,939	12,939				8,410		8,410
24A				28,555	28,555				18,561		18,561
25	Total Healthy Families Reimbursement Before Excess FFP										26,971
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										26,971